IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPLICATION NO.7 OF 2000

The Commissioner of Central Excise,
Bombay-II, Bombay .. Petitioner
(Applicant)

V/s

Pepsico India Holding Ltd. Bombay .. Respondent

Mr.S.M.Shah with Mr.S.S.Pakale & Mr.Y.R.Mishra for the Applicant.

CORAM: S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.

DATE : 28.01.2005.

P.C.:

1. Heard the learned Counsel for the Applicant. Perused the order of the CEGAT dated 20.7.1999, in which the CEGAT has relied on the earlier order of the Tribunal dated 13th July, 1999. Against the said order of Tribunal dated 13th July, 1999 the Applicant had already preferred a Civil Appeal before the Supreme Court which came to be dismissed by an order dated March 18, 2002. In the said order dated March 18, 2002 the Supreme Court has observed that the issue involved is pure determination of fact by the Tribunal. Under these circumstances, no substantial question of law is involved in the present Application. Hence, the Central Excise Application stands dismissed.

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